HON'BLE SRI JUSTICE G. CHANDRAIAH
AND
HON'BLE SRI JUSTICE CHALLA KODANDA RAM

WRIT PETITION No.16712 OF 2015

ORDER:- (per Hon'ble Sri Justice Challa Kodanda Ram)

Notice of Attachment dated 16.03.2015 issued under Section 27 of the A.P. Revenue Recovery Act, 1864 in Form No.V, by the 2nd respondent-Deputy Commercial Tax Officer-I, Lalapet Circle, Guntur, is challenged by way of this Writ Petition.

2. Learned counsel for the petitioner submits that after assessment order was passed, a sum of Rs.1,83,000/- has been paid by the petitioner towards VAT due. Learned counsel for the petitioner also submits that the petitioner is facing cash crunch on account of the cotton trade being in doldrums. In that view of the matter, the learned counsel for the petitioner assails the order of the attachment as arbitrary and illegal.

3. On the other hand learned Government Pleader for Commercial Tax Department (A.P.) submits that the assessment order which has been made is not challenged and opportunity was also given to the petitioner to pay the arrears of revenue due under the CST Act & APVAT Act. Learned Government Pleader however submits that if there is any problem with regard to payment of arrears of revenue due, petitioner as well could have approached the authorities under the A.P. Value Added Tax Act, 2005 (in short "VAT Act"), seeking facility of payment in instalments.

4. Having considered the rival submissions, we do not see any reason to interfere with the order of attachment, particularly when there is no dispute with regard to the tax payable. However, considering the

fact that the petitioner had already remitted a sum of Rs.1,83,000/- towards VAT due and considering the fact that Section 22 (6) of the VAT Act enables the Deputy Commissioner of Commercial Taxes to grant facility of payment in instalments taking into consideration of the hardship in payment of money, we deem it appropriate to give liberty to the petitioner to make an application to the Deputy Commissioner of Taxes, Lalapet Circle, Guntur, by invoking Section 22 (6) of the VAT Act, seeking facility to pay arrears of revenue due by way of instalments. If the petitioner makes such an application within four weeks from today, the same shall be considered and disposed of within six weeks thereafter. Further, it is made clear that till the Deputy Commissioner of Taxes, Guntur, passes orders on the application of petitioner, the respondent authorities shall not take any coercive steps against the petitioner for recovery of the due amount.

5. With the above direction, the Writ Petition is disposed of at the admission stage. There shall be no order as to costs. Miscellaneous Petitions, if any, pending in this writ petition, shall stand closed.

G. CHANDRAIAH, J

CHALLA KODANDA RAM, J

Date:18.06.2014.
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